

V. Glossary of Terms

Corrections include residential institutions for the confinement, correction, and rehabilitation of convicted adults or adjudicated juveniles and for the detention of adults and juveniles charged with a crime and awaiting trial. Expenditures for probation offices (whether operated by courts or correctional agencies), parole boards and non-institutional activities such as administration of a correctional agency, the training of correctional employees and the operation of nonresidential halfway houses and community correction facilities are also included.

Education Expenditures include expenditures for elementary and secondary education, higher education, and other education expenditures.

Elementary and Secondary Education comprises expenditures for the operation, maintenance and construction of elementary and secondary schools, which include kindergarten through high school, vocational-technical education, and other educational institutions except those for higher education, whether operated by independent governments (school districts) or as integral agencies of state, county, municipal, or township governments; and financial support of public elementary and secondary schools.

Environment and Housing Expenditures comprise expenditures for natural resources, parks and recreation, housing and community development, sewerage, and solid waste management.

Fire Protection comprises expenditures for the prevention, avoidance and suppression of fires and for the provision of ambulance, medical, rescue or auxiliary services when provided by fire protection agencies.

Governmental Administration

Includes expenditures related to

Financial Administration which comprises expenditures for the operation of central staff agencies concerned with tax assessment, collection, accounting, auditing and budgeting, purchasing, custody of funds and other finance activities. It includes expenditures related to licensing and tax collection activities of motor vehicle departments, lottery administrative costs, costs of insurance for issuing debt; the administration of public employee retirement, workers' compensation and other insurance trust funds and the management of debt and investments. It also covers expenditures for the distinctive tax collection activities of regulatory agencies. It does not cover internal financial management activities of functional agencies;

Judicial and Legal which comprises expenditures relating to courts (criminal and civil) and activities associated with courts, legal services and counseling of indigent or other needy persons. It covers the court activities of sheriff offices (bailiff functions), registers or wills and other probate activities; legal departments

and general counsels; prosecuting and district attorneys, indigent defense and contributions to legal aid societies;

General public buildings which comprises the construction, equipping, maintenance and operation of general public buildings related to specific functions or agencies; and

Other governmental administration.

Higher Education comprises expenditures for degree-granting institutions (associate, bachelor, master, or doctorate) operated by state or local governments which provide academic training beyond the high school (grade 12) level. It also comprises expenditures relating to the activities and facilities connected with state institutions of higher education providing supplementary services to students, faculty or staff, and which are self-supported (wholly or largely through charges for services) and operated on a commercial basis.

Housing and Community Development comprises expenditures for the construction, operation and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development. Covered are the planning, construction, furnishing and operations of public housing projects; rent subsidies; housing and mortgage finance agencies operations; assistance for the repair and renovation of existing homes and programs to encourage private sector housing production. The category also includes expenditures for urban renewal and slum clearance, redevelopment and rehabilitation of substandard or deteriorated facilities; rural development and revitalization of commercial areas.

“Housing and Community Development” does not include: direct loans to individuals, buildings, landlords or others or distribution of proceeds from mortgage revenue bonds. Also not included are building inspection and enforcement of housing codes or standards and temporary shelters for housing the homeless.

Natural Resources, Parks and Recreation comprise expenditures (and revenues) related to agriculture, forestry and other natural resources, including the regulation of industries which develop or utilize or affect natural resources; recreational, cultural and scientific facilities; including golf courses, playing fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, marinas, botanical gardens, galleries, museums and zoos.

Per Capita refers to the amount of state and local expenditures expended per the total number of residents in the state. This figure is calculated by dividing the expenditure amount by the total number of residents.

Per \$1,000 of Personal Income refers to the amount of state and local expenditures expended per every \$1,000 of personal income generated by the state’s residents. This

figure is calculated by first dividing the state's total personal income by 1,000. This number is then used as the denominator when dividing the expenditure amount.

Police Protection includes expenditures for the preservation of law and order and traffic safety. It covers regular police departments, law enforcement activities of sheriff and constable officers, state highway patrol, police training academies, coroners, medical examiners, forensic services and crime labs, temporary lockups, criminal justice planning, payments for transporting criminals. It includes the following activities if handled by a police agency: motor vehicle inspection and regulation, liquor law enforcement and traffic control. It does not include special police forces of non-police agencies such as park rangers and fish and game wardens and law enforcement units of legal officers.

Public Safety Expenditures includes expenditures for police protection, fire protection, correction, and protective inspection and regulation.

Public Welfare Expenditures includes expenditures for cash assistance, vendor payments, and other public welfare expenditures.

Public Welfare – Cash Assistance comprises cash payments made directly to individuals contingent upon their need, including, but not limited to, SSI, and cash payments by states to families under TANF.

Public Welfare – Vendor Payments comprise payments under public welfare programs made directly to private vendors (i.e., individuals or non-governmental organizations furnishing goods and services) for commodities and services, including Medicaid, on behalf of low-income or other medically needy persons unable to purchase such care.

Sewerage and Solid Waste Management Expenditures comprise the provision, maintenance and operation of sanitary and storm sewer systems and sewage disposal and treatment. This category also comprises expenditures for the collection, removal and disposal of garbage, refuse, and hazardous and other solid wastes, cleaning of streets, alleys and sidewalks. It covers the operation of sanitary landfills, hazardous waste disposal sites, incinerators, the cleanup of toxic chemical spills and dumps, and collection and disposal of abandoned vehicles.

Social Services Expenditures includes expenditures for public welfare, hospitals, health, employment security administration, and veterans' services.

Transportation

Includes expenditures related to

Highways comprise expenditures for the maintenance, operation, repair and construction of highways, streets, roads, alleys, sidewalks, bridges, tunnels, ferryboats, viaducts and related structures. It does not cover the patrol or policing of streets and highway or traffic control activities of police or public safety agencies or street cleaning activities;

Air Transportation (airports) includes the provision, operation, construction, and support of airport facilities serving the public-at-large on a scheduled or unscheduled basis, and the regulation of the airline industry;

Parking Facilities includes the provision, construction, maintenance, and operation of local government public parking facilities operated on a commercial basis;

Sea and inland port facilities and

Transit Subsidies which includes payments in support of privately-owned and operated transit utility operations, including railroads.